



WEB COPY



W.P.No.8080 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8080 of 2026

M.Karthikeyan

... Petitioner

Vs.

1. The Deputy Commissioner of Income Tax
Circle-1, Tirupur,
No.121, Aadams Building,
Sixty Feet Road, Tirupur-641 602.
2. The Joint Commissioner of Income Tax,
Range-1,
No.121, Adams Building,
First Floor, 60 Feet Road,
Tirupur-641 602.
3. The Income Tax Officer,
Ward-1(3)
No.121, Adams Building,
First Floor, 60 Feet Road,
Tirupur-641 602.
4. The Join-I Sub Registrar,
District Registrar Office,
Nerupperichal, Tirupur-641 602
5. The Join-II Sub Registrar,
District Registrar Office,
Nerupperichal, Tirupur-641 602

... Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the 1st respondent dated 23.01.2026 made in C.No.BDTPK1630B/CIRCLE-1/TPR quash the same.

For Petitioner : Mr.M.Devaraj

For Respondents : Mrs.Sheela,
Senior Standing Counsel
and
Mr.H.Siddharth,
Junior Standing Counsel

ORDER

Mrs.Sheela, learned Senior Standing Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Notice dated 23.01.2026 bearing Ref.No. C.No.BDTPK1630B/CIRCLE-1/TPR issued by the 1st Respondent under Section 281 of the Income Tax Act, 1961.



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4. The Petitioner had earlier suffered two Assessment orders, both dated 31.12.2018 for the Assessment Year 2013-14 and 2016-17. These Assessment orders were the subject matter of challenge before this Court in WP.Nos.2339 of 2019 and 2335 of 2019.

5. By two separate orders dated 10.12.2021, this Court set aside the aforesaid Assessment Orders and remitted the cases back to the Respondent for fresh adjudication which culminated in the assessment orders dated 27.02.2023 for the aforesaid Assessment Years.

6. The case of the Petitioner is that the assessment orders dated 27.02.2023 have not been communicated to the petitioner. However, it is stated that the Respondent has invoked the machinery under Section 281 of Income Tax Act, 1961 against the petitioner for the tax arrears for the aforesaid Assessment Years.

7. It is noticed that the Petitioner had also approached this Court on an earlier occasion for a direction to remove the entry of encumbrance in the property in the light of the attachment made in Doc.No.4/2019 dated 03.05.2019. The attachment would have been made pursuant to assessment



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orders dated 31.12.2018. However, the said entry was directed to be removed by an order dated 10.11.2025 of this Court in WP.No.42312 of 2025.

8. The petitioner ought to have file an appeal against the assessment order dated 27.02.2023. Since it is the case of the petitioner that the assessment order dated 27.02.2023 has not served to the petitioner earlier, this Court is inclined to dispose of this writ petition by granting temporary reprieve to the petitioner to work out the remedy against the Assessment orders dated 27.02.2023 in the manner known to law within a period of 30 days from the date of receipt of a copy of this order.

9. The petitioner shall secure appropriate relief if any from the Appellate Authority or Higher Officials within a period of sixty days from today.

10. Pending such exercise, further proceedings pursuant to the impugned notice dated 23.01.2026 shall be kept in abeyance.

11. This Writ Petition is disposed of with the above observation. No costs.



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Vv



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Neutral Citation : Yes / No

To:

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C.SARAVANAN, J.

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